

FICA – Social Security and Medicare Status

The 'FICA Status' field in Job Data is required to maintain federal tax information that SHARP uses to calculate federal taxes. The options are Subject, Exempt, and Medicare Only.

All employees are subject to FICA and Medicare unless specifically exempted from one or both. The following employees are exempted from FICA and/or Medicare:

Students – Employed by schools, colleges, and universities where they are attending classes full-time. (Exempt)

Kansas Police and Firemen's Retirement – (1) Employees hired prior to April 1, 1986 (Exempt). (2) Employees hired on or after April 1, 1986, are subject to Medicare tax only (Medicare Only).

Members of the Federal Retirement System – Employees hired prior to January 1, 1984, are subject to Medicare tax only (Medicare Only).

F – 1 Visa (Exempt)

J – 1 Visa (Exempt)

Foster Grandparent and Senior Companion (Exempt)

Emergency Duty – National Guard – Agency 034 (Exempt)

Resident Worker (Exempt)

Employees Receiving Disability Insurance Benefits – Limited to “such employee is entitled to disability insurance benefits under section 223(a) [42 USCS, 423(a)] and such entitlement commenced prior to the calendar year in which such payment is made, and if such employee did not perform services for such employer during the period for which such payment is made...” See Social Security Act, Section 209(a)(13). (Exempt)

Wages after death – If payment will be issued in the year following death (Exempt)

When changes are made to the FICA Status, use the Action/Reason of Data Change/Status Change in Job Data.